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6 IN THE UNITED STATES DISTRICT COURT
7 FOR THE DISTRICT OF ARIZONA
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9 Securities and Exchange Commission,)

No. CV 08-1464-PHX-NVW

10 Plaintiff,)

**FINAL JUDGMENT AS TO DEFENDANT
PHILLIP YOUNG**

11 vs.)

12 Alliance Transcription Services, Inc., et)
13 al.,)

14 Defendants.)
15

16 Plaintiff's Motion for Summary Judgment having been granted by separate order
17 (doc. #91),

18 I.

19 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant
20 Phillip Young and Defendant's agents, servants, employees, attorneys, and all persons in
21 active concert or participation with them who receive actual notice of this Final Judgment
22 by personal service or otherwise are permanently restrained and enjoined from violating
23 Section 5 of the Securities Act [15 U.S.C. § 77e] by, directly or indirectly, in the absence
24 of any applicable exemption:

25 (a) Unless a registration statement is in effect as to a security, making use of any
26 means or instruments of transportation or communication in interstate commerce
27 or of the mails to sell such security through the use or medium of any prospectus
28 or otherwise;

1 (b) Unless a registration statement is in effect as to a security, carrying or causing
2 to be carried through the mails or in interstate commerce, by any means or
3 instruments of transportation, any such security for the purpose of sale or for
4 delivery after sale; or

5 (c) Making use of any means or instruments of transportation or communication in
6 interstate commerce or of the mails to offer to sell or offer to buy through the use
7 or medium of any prospectus or otherwise any security, unless a registration
8 statement has been filed with the Commission as to such security, or while the
9 registration statement is the subject of a refusal order or stop order or (prior to the
10 effective date of the registration statement) any public proceeding or examination
11 under Section 8 of the Securities Act [15 U.S.C. § 77h].

12 II.

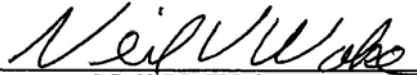
13 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that
14 Defendant is liable for disgorgement of \$357,276.26, representing profits gained as a
15 result of the conduct alleged in the Complaint, together with prejudgment interest thereon
16 in the amount of \$87,576.53, for a total of \$444,852.79. Defendant shall satisfy this
17 obligation by paying \$444,852.79 within ten business days to the Clerk of this Court,
18 together with a cover letter identifying Phillip Young as a defendant in this action; setting
19 forth the title and civil action number of this action and the name of this Court; and
20 specifying that payment is made pursuant to this Final Judgment. Defendant shall
21 simultaneously transmit photocopies of such payment and letter to the Commission's
22 counsel in this action. By making this payment, Defendant relinquishes all legal and
23 equitable right, title, and interest in such funds, and no part of the funds shall be returned
24 to Defendant. The Clerk shall deposit the funds into an interest bearing account with the
25 Court Registry Investment System ("CRIS") or any other type of interest bearing account
26 that is utilized by the Court. These funds, together with any interest and income earned
27 thereon (collectively, the "Fund"), shall be held in the interest bearing account until
28 further order of the Court In accordance with 28 U.S.C. § 1914 and the guidelines set by

1 the Director of the Administrative Office of the United States Courts, the Clerk is
2 directed, without further order of this Court, to deduct from the income earned on the
3 money in the Fund a fee equal to ten percent of the income earned on the Fund. Such fee
4 shall not exceed that authorized by the Judicial Conference of the United States. The
5 Commission may propose a plan to distribute the Fund subject to the Court's approval.
6 Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28
7 U.S.C. § 1961.

8 III.

9 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant
10 shall pay a civil penalty in the amount of \$50,000.00 pursuant to Section 20(d) of the
11 Securities Act [15U.S.C. § 77t(d)]. Defendant shall make this payment within ten (10)
12 business days after entry of this Final Judgment by certified check, bank cashier's check,
13 or United States postal money order payable to the Securities and Exchange Commission.
14 The payment shall be delivered or mailed to the Office of Financial Management,
15 Securities and Exchange Commission, Operations Center, 6432 General Green Way, Mail
16 Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying
17 Phillip Young as a defendant in this action; setting forth the title and civil action number
18 of this action and the name of this Court; and specifying that payment is made pursuant to
19 this Final Judgment. Defendant shall pay post-judgment interest on any delinquent
20 amounts pursuant to 28 U.S.C. § 1961. The Commission shall remit the funds paid
21 pursuant to this paragraph to the United States Treasury.

22 DATED: this 8th day of February, 2010.

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27 Neil V. Wake
28 United States District Judge